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GOVERNMENT OF INDIA

MINISTRY OF COMMERCE

NOTIFICATION

CHARTERED ACCOUNTANTS

New Delhi, the 1st June 1949.

- No. 10-A(2)/49.—In exercise of the powers conferred by the proviso to subsection (1) of section 10 of the Chartered Accountants Acts, 1949, (XXXVIII of 1949), the Central Government is pleased to make the following Regulations for the first election to the Council under clause (a) of sub-section (2) of section 9 of the said Act, namely:—
- 1. Short title.—These regulations may be called the Council (First Election) Regulations, 1949.
- 2. Regional Constituencies and number of persons to be elected from each Constituency.—There shall be five Regional Constituencies for election to the Council as specified below, and the number of persons to be elected from each such Constituency is shown in column 2 against the said Constituency, namely:—

	Regional Constituencies (1)	Number of persons to be elected (2)
1.	The Province of Bombay, Saurashtra and Kutch	5
2.	The Province of Madras, Travancore, Cochin, Mysore, Hyderabad and Coorg.	4
з.	The Provinces of West Bengal, Assam and Oriesa, Cooch-Behar, Manipur, Khasi States and Tripura.	4
4.	The Provinces of the United Provinces, Bihar and the Central Provinces and Berar, Rampur, Bhopal, United State of Rajasthan, United State of Vindhya Pradesh, United State of Madhya Bharat, Tehri-Garhwal and Benaras.	1
8.	The Provinces of Delhi, and East Punjab. Ajmer-Merwara, Himschal Pradesh, Patiala and East Punjab States Union & Kashmir.	1

- 3. Publication of Electoral Roll and the List.—The Central Government shall publish—
 - (1) (a) an electoral roll of voters for each Regional Constituency; and
- (b) a list of persons eligible for election to the Council from each Regional Constituency (hereafter referred to as the list).

Explanation.—For the purposes of clause (b), any person, who is a registered accountant and who has been in continuous practice in India for at least five years or who would complete the said period of five years on or before the 1st day of July, 1949, may make an application to the Central Government on or before the 1st July 1949 for having his name entered in the list. Such applications shall be accompanied by a chalan showing deposit of Rs. 200 under the head "XXXVI-Miscellaneous—Misc. Departments—Registration of Accountants." On such applications being granted, the names of the applicants shall be entered in the list.

- (2) The electoral roll and the list published under sub-paragraph (1) shall be final and shall not be questioned by any person, authority or court.
- 4. Qualifications for voters.- A person shall not be entitled to vote at any election from a Regional Constituency unless his name is included in the electoral roll of the said Constituency.
- 5. Qualifications for election.—A person shall not be eligible for election to the Council from a Regional Constituency unless his name is included in the list of the said Constituency.
- 6. Date of election.—The election shall be held on the 12th day of August 1949 at 11 A.M. in the Ministry of Commerce, Government of India, Central Secretariat, New Delhi.

7. Nomination of candidates -

- (1) The Central Government will call for nomination papers of candidates for election on the 1st day of July 1949;
- (2) Every nomination of a candidate shall be in Form "A" duly signed by the candidate and by the proposer and seconder both of whom shall be persons whose names are included in the electoral roll of the Constituency from which the election is to be held, and shall be sent by registered post to Mr. K. Srinivasan, M.A., Under Secretary, Government of India, Ministry of Commerce, New Delhi, so as to reach him before 5 p.m. on the 14th July, 1949.
- 8. Fees.—Livery candidate for election shall pay a fee of Rs. 200 to be deposited under the head "XXXVI-Miscellaneous—Misc. Dept.—Registration of Accountants" and the chalan showing the deposit shall be submitted along with the nomination papers.
- 9. Withdrawal of Candidature.—Any candidate may withdraw his candidature by notice in writing signed by him and delivered to the said Mr. K. Srinivasan before 8 p.m. on the 17th July 1949. No person who has thus withdrawn his candidature shall be allowed to cancel his withdrawal. The

withdrawal of candidature shall be intimated by the Secretary to the Government of India, Ministry of Commerce (hereinafter referred to as the "Secretary"), to the other candidates standing for election from the said Constituency. Any candidate who withdraws his candidature under this rule shall be entitled, on an application made by him in this behalf, to the refund of half the amount of fee deposited by him under Regulation 8.

10. Procedure for election-

- (1) By the 25th July 1949 the Central Government shall send by registered post to the address of every veter in the Constituency a voting paper together with necessary instructions as to how to fill in the voting paper and specifying the date and hour by which it shall reach the Central Government;
- (2) The voting paper shall bear the seal of the Central Government and shall contain a list of candidates for election from the Constituency.
 - (8) Each voter shall have one vote only. A voter in giving his vote—
 - (a) must place on his voting paper the figure 1 in the square opposite the name of the caudidate for whom he votes:
 - (b) may, in addition, place on his voting paper the figure 2 of the figures 2 and 3, or 2, 3, and 4 and so on, in the squares opposite the names of other candidates in the order of his preference.
 - 11. Invalid voting papers.—A voting paper shall be invalid—
 - (a) upon which a voter signs his name or writes any word, or makes any mark by which it becomes recognizable, or
 - (b) which does not bear the seal of the Central Government, or
 - (c) on which the figure 1 is not marked, or
 - (d) on which the figure 1 is set opposite the name of more than one candidate, or
 - (e) on which the figure 1 and some other figures are set opposite the name of the same candidate, or
 - (f) which is unmarked or void of uncertainty.
- 12. Counting of votes.—(1) The voting papers shall be examined by the Secretary and after rejecting any invalid voting papers, he shall divide the remaining papers into parcels according to the first preferences recorded for each candidate. He shall then count the number of papers in each parcel.
- (2) In carrying out the regulations hereinafter contained, the Secretary shall,
 - (a) disregard all fractions,
 - (b) ignore all preferences recorded for candidates already elected or excluded from the poll.

- (3) For the purpose of facilitating the processes prescribed by the regulations hereinafter contained, each valid paper shall be deemed to be of the value of one bundred.
- (4) The Secretary shall add together the values of the papers in all the parcels and divide the total by a number exceeding by one the number of vacancies to be filled and the result increased by one shall be the number sufficient to secure the return of a candidate (hereinafter called the quota).
- (5) If at any time a number of candidates equal to the number of persons to be elected has obtained the quota, such candidates shall be treated as elected, and no further steps shall be taken.
- (6) (i) Any candidate the value of whose parcel, on the first preferences being counted, is equal to or greater than the quota, shall be declared elected.
- (ii) If the value of the papers in any such parcel is equal to the quota the papers shall be set aside as finally dealt with.
- (iii) If the value of the papers in any such parcel is greater than the quota, the surplus shall be transferred to the continuing candidates indicated on the voting papers as next in the order of the voters preference, in the manner prescribed in the following paras.
- (7) (i) If and whenever as the result of any operation prescribed by these regulations a candidate has a surplus, that surplus shall be transferred in accordance with the provisions of this regulation.
- (ii) If more than one candidate has a surplus, the largest surplus shall be dealt with first and the others in order of magnitude: provided that every surplus arising on the first counting of votes shall be dealt with before those arising on the second count, and so on.
- (iii) Where two or more surpluses are equal, the Secretary shall decide, as hereinafter provided, which shall first be dealt with.
- (iv) (a) If the surplus of any candidate to be transferred arises from original votes only, the Secretary shall examine all the papers in the parcel belonging to the candidate whose surplus is to be transferred, and divide the unexhausted papers into sub-parcels according to the next preferences recorded thereon. He shall also make a separate sub-parcel of the exhausted papers.
- (b) He shall ascertam the value of the papers in each sub-parcel and of all the unexhausted papers.
- (c) If the value of the unexhausted papers is equal to or less than the surplus, he shall transfer all the unexhausted papers at the value at which they were received by the candidate whose surplus is being transferred.
- (d) If the value of the unexhausted papers is greater than the surplus, he shall transfer the sub-parcel of unexhausted papers, and the value at which each paper shall be transferred, shall be ascertained by dividing the surplus by the total number of unexhausted papers.
- (v) If the surplus of any candidate to be transferred arises from transferred as well as original votes, the Secretary shall re-examine all the papers in the sub-parcel last transferred to the candidate, and divide the unexhausted

papers into sub-parcels according to the next preferences recorded thereon. He shall thereupon deal with the sub-parcels in the same manner as is provided in the case of the sub-parcels referred to in clause (iv).

- (vi) The papers transferred to each candidate shall be added in the form of a sub-parcel to the papers already belonging to such candidate.
- (vii) All papers in the parcel or sub-parcel of an elected candidate not transferred under this regulation shall be set aside as finally dealt with.
- (8) (i) If after all surpluses have been transferred, as hereinbefore directed, less than the number of candidates required has been elected, the Secretary shall exclude from the poll the candidate lowest on the poll and shall distribute his unexhausted papers among the continuing candidates according to the next preferences recorded thereon. Any exhausted papers shall be set aside as finally dealt with.
- (ii) The papers containing original votes of an excluded candidate shall first be transferred, the transfer value of each paper being one hundred.
- (iii) The papers containing transferred votes of an excluded candidate shall then be transferred in the order of the transfers in which and at the value of which he obtained them.
 - (iv) Each of such transfers shall be deemed to be a separate transfer.
- (v) The process directed by this regulation shall be repeated on the successive exclusions one after another of the candidates lowest on the poll until the last vacancy is filled either by the election of a candidate with the quota or as hereinafter provided.
- (9) If as the result of a transfer of papers under these regulations the value of the votes obtained by a candidate is equal to or greater than the quota, the transfer then proceeding shall be completed, but no further papers shall be transferred to him.
- (10) (i) If after the completion of any transfer under these regulations the value of the votes of any candidate shall be equal to or greater than the quota, he shall be declared elected.
- (ii) If the value of the votes of any such candidate shall be equal to the quota, the whole of the papers on which such votes are recorded shall be set aside as finally dealt with.
- '(iii) If the value of the votes of any such candidate shall be greater than the quota, his surplus shall thereupon be distributed in the manner hereinbefore provided, hefore the exclusion of any other candidate.
- (11) (i) When the number of the continuing candidates is reduced to the number of vacancies remaining unfilled, the continuing candidates shall be declared elected.
- (ii) When only one vacancy remains unfilled and the value of the votes of some one continuing candidate exceeds the total value of all the votes of the other continuing candidates, together with any surplus not transferred, that candidate shall be declared elected.

- (iii) When only one vacancy remains unfilled and there are only two continuing candidates, and those two candidates have each the same value of votes and no surplus remains capable of transfer, one candidate shall be declared excluded under the next succeeding regulation and the other declared elected.
- (12) If, when there is more than one surplus to distribute two or more surpluses are equal, or if at any time it becomes necessary to exclude a candidate and two or more candidates have the same value of votes and are lowest on the poll, regard shall be had to the original votes of each candidate, and the candidate for whom fewest original votes are recorded shall have his surplus first distributed, or shall be first excluded, as the case may be. If the values of their original votes are equal, the Secretary shall decide by lot which candidate shall have his surplus distributed or be excluded.
- (18) Appointment of sorutineers.—The Secretary may appoint two persons who are not the candidates for election to act as scrutineers of the voting papers and to assist him generally in counting the votes.
- (14) Presence of candidates or their Representatives at the time of counting of votes.—Any candidate standing for election shall be entitled to be present in person or to appoint a member of the Institute as a representative to be present on his behalf at the time of the counting of votes.
- (15) Names to be published in the official Gasette.—The names of all candidates declared elected shall be notified by the Secretary in the official Gazette.
- (16) Saving.—No election shall be deemed to be invalid merely because of the accidental omission to send, or delay in sending, a voting paper to a voter or the accidental non-receipt of, or delay in receiving a voting paper by a voter, or any other accidental irregularity or informality in the conduct of the election.

FORM "A"

Form of nomination of a candidate for election to the Council of the Institute of Chartered Accountants of India.

We, the undersigned	Members of the	Institute of	Chartered	Accountants
of India, being qualified	to vote in the el	ection of mer	mbers to th	e Council of
the Institute by the-	— ——constituenc	y, do hereby	nominate	Mr.—
whose	name appears in	the list bel	onging to th	nat constitu-
ency, as a candidate for	the election to be	held on the	12th Augus	t 49,

(1) Signature of proposer —————
*Enrolment No
Address
(2) Signature of Seconder
*Enrolment No.
Address

I,———being a person whose name is entered in the list belonging to the———constituency, agree to stand for the election by that constituency to be held on the 12th August 1949.
I have paid the fee of Rs. 200 to the Reserve Bank of India Imperial Bank of India
Government Treasury and the receipt is enclosed.
Signature of candidate
Address
Dated this———day of————
*Not necessary in the case of persons whose names were not borne on the Register of Accountants.

S. RANGANATHAN,

Joint Secretary to the Government of India.

